

1 problem now is what to do about it.

2 THE CHAIRMAN: Delegate Macdonald.

3 DELEGATE MACDONALD: In view of that decision,
4 how are we going to restrict the tax break which will
5 result from your recommended provision to bona fide
6 farmers?

7 THE CHAIRMAN: Delegate Case.

8 DELEGATE CASE: By the language which is in
9 line 8 of the section, as prescribed by law. What that
10 means, Delegate Macdonald, is this, that the General
11 Assembly shall provide for a use exemption.

12 That is to say, it shall make the classification,
13 but how that classification is defined shall be up to
14 the legislature or its delegated authority. So that in
15 effect what this does, what this particular section would
16 do would be to overrule the Alsop case by permitting the
17 General Assembly and/or the State Department of Assess-
18 ments and Taxation to set up standard rules and regula-
19 tions that would have to be complied with before you would
20 have a farm.

21 THE CHAIRMAN: Delegate Macdonald.